

## State of California

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**Legislative Change No.****99-27**Bill Number: SB 164Author: JohnstonChapter Number: 99-471

Laws Affecting Franchise Tax Board:

Section 17156.5 of the Revenue and Taxation CodeDate Filed with the Secretary of the State: 09/23/1999

SUBJECT: Exclusion/Reparation Payments Received by Persons of Japanese Ancestry  
from Canadian Government

**Senate Bill 164 (Johnston), as enacted on September 23, 1999, made the following changes to California law as it affects the Franchise Tax Board:**

Section 17165.5 is added to the Revenue and Taxation Code.

This act provides an exclusion from gross income for amounts received as reparation payments paid by the Canadian government to redress the injustice done to persons of Japanese ancestry who were interned in Canada during World War II.

This act is effective immediately as an urgency statute and applies to taxable or income years beginning on or after January 1, 1999.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Roasa

Date

10/05/1999